App F IX 4

Previous References 1936 (Me)

File No 195-35

Serial Nos 102

Letter References
LS 143-8 (102)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 102

Part B for July 36

SUBJECT

Application of Rule 325 M.A. re to make it incumbent on municipalities to issue proper receipts in all cases of remittances

WD 0418—GPB—22 500—29 8 36

To the President, Assessors' Municipalities
& the Corner, Bandsheets Mpts
& Comptrollers Jo
& Dy Coners of Distts
Jo No L 569-79 & 17 7 36

Mr Davey
L8744/35

Draw the attention you note to rule 325 of M.A. to make it incumbent on the municipalities to issue proper receipts in all cases of remittances either to the Treasurer or to

3922

Serial No

From:-
The Comptroller to Govt
No 426/L.A.29 dated 20.2.36
Requests sanction to Govt
to amplify rule 325 M.A.M.
Vol II by a note as indicated
so as to make it incumbent on
the authorities concerned to issue
proper receipts in all cases - by remitters
to Govt Treasury or to a Bank etc.

Submitted for orders

From MW
28/2/36

c) The Govt Secy might be consulted
on the proposal

Dep Secy)

Govt Secy

3 The main points for consideration are (1) whether it is obligatory on the part of Municipalities to issue receipts in respect of all items of receipts including amounts remitted direct to the Treasuries on their behalf and (2) even if it is not obligatory whether it is not desirable to insist on the issue of receipts in all cases

4 As regards (1) legal opinion may be obtained

FINANCIAL SECRETARIAT No Fi 2113 3 MAR

NOTE—Contn Sheet

WD 03694—GPB—30 000—18 7 35

6494 p 238

35202

File No | of 193 | General and Revenue Secretariat

in the first instance If the issue of Receipts is not obligatory the opinion of the Municipalities may be obtained as regards (2)

K 2113

M 21/4

B 21 4 26

MW 22/4

Am 22/4

5 For favour of opinion re (1)

Attorney General's Dept

Am 22/4

258

Law

MW 22/4

Under sections 103 99 and 77 of the City Town, and Town municipalities Regns respectively it is obligatory on the part of the municipalities to issue receipt for all sums received

TSD 29/4

All the three M C Regulations contain the following provision —

"For all sums paid on account of any tax under this Regn, a receipt stating the amount and the tax on account of which it has been paid shall be tendered by the person receiving the same"

It is therefore obligatory on the person receiving the tax on behalf of the M C C to tender a receipt

Serial No

duly stamped in accordance with Law — That a receipt by a Municipality acknowledging payment of a tax exceeding Rs 20/- is liable to stamp duty — has been decided in a ruling of the Bombay High Ct in 12 Bom L 103. A Bombay Govt order cited in Cunningh's Municipal Manual under the Corresponding Section 89 of the Bombay D & M Act, shows that even a prosecution may be launched against the offending Municipality or its agent for contravening the Stamp Law —

Asst Secy Rsg
With Compts } 29/4

8 For orders I in view of the above opinion the amendment to the rule in the Hund Fees Manual proposed by the Comptroller may be sanctioned

Dy Secy) 30/4
Secy Member
Rev Fd Secy

7629/30/4

FINANCE ... O No Fl 2871 2 MAY 19...

30/4
1/5

9 There is no doubt that receipts granted by the Municipalities for sums exceeding Rs 20/- should be stamped and that receipts should be given by persons receiving the tax on behalf of the Municipality The

NOTE—Contn Sheet

W D 03594—GPB—30 000—13 7 35

Comptroller's suggestion re issue of receipts for amounts received by mky

File No 195-2-- of 1935-36 General and Revenue Secretariat

7287

OFFICE OF SECOND MEMBER OF COUNCIL
7 JULY 1936
No 153

first point for consideration in this file is whether it is obligatory on the part of the Municipalities to issue receipts in respect of amounts remitted by the parties direct to the Treasuries on their behalf It is not clear if the note of the Law Department means that the issue of receipts by the Municipalities in such cases is not obligatory The Bank's receipts in such cases are only intermediate receipts and the final receipts ~~of~~ are of the Municipality

10 The opinion of the Municipalities may be obtained as to whether it is not desirable to insist on the issue of receipts by the Municipalities in such cases even though it is not obligatory (vide my note dated 21-4-36)

MW 7/7/36

11 The comptroller's proposal may be approved

MW 9/7/36

9/7/36

12 Since the G.O. applies to the Cinema also, the file may be submitted to the Chief Secretary for perusal before issue of orders.

14/7
13

Comptr Genl's Suggestion re issue of Stamped receipts by Public Treasuries to Banks &c

3922

General & Revenue Secretariat | File No 195 of 193 5-36 | [App F III–2

Serial No	
	Draft submitted for perusal before issue 13/7/36
	(Dy Secy) MK 13/7 Secy 14/7/36
	For financial secretary's opinion please see previous page. draft and file for it (H Secy) MW 17/7 MK 17/7 Issued MW 17/7
2	To Accts Officer, Bye-laws Audit Circle, Bye-laws Circle, Cuttack to furnish audited figures of Debts 582-79 by 17-7-36 Sanctions the Comptroller's proposal.

NOTE—Contn Sheet

File No of 193

General and Revenue
Secretariat

ME 195-35-II 3922

I r ply pl quote efe ence
t No 426/L1D

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Bangalore dated 20th February *193* 6

FROM

A N RAGHAVACHAR ESQ MA
Comptroller to the Government of
His Highness the Maharaja of Mysore
Bangalore

CHIEF SECRETARY Rec'd 26 FEB 1936

To

A V Ramarethan Esq B A,
Chief Secretary to Government of Mysore
BANGALORE

SIR

I have the honour to state that under sections 103 99 & 73 respectively of the City Town and Minor Municipalities Regulations for all sums paid to the Municipality on account of any tax a receipt stating the amount and the tax on account of which it has been paid should be tendered by the person receiving the same

In several instances amounts due to the Municipality are remitted to the Government Treasury direct by the parties and in places where a Municipality is permitted to open a current account at the Mysore Bank such remittances are made to the Bank (Vide rules 325 & 327 Municipal Account manual) In respect of these remittances which are not paid either to the Municipality or to any collector of the Municipality a receipt in the prescribed form mentioning the amount and the tax on account of which it has been paid is not generally issued as required under the Regulation Moreover under the rules stamped receipts have to be passed for amounts received in excess of rupees twenty in each case The Government stands to lose stamp Revenue if receipts are not issued for amounts credited direct either to the Treasury or the Mysore Bank

I request therefore that sanction of Government may kindly be obtained to amplify rule 325 M M b a note as under

" Receipts stamped wherever necessary should be issued in the

prescribed

prescribed form by ever Municipality for all amounts received inclusive of amounts credited to Municipal und by parties direct to Government Treasury or to a Bank as required under sections 103 99 & 73 of the City Town and Minor Municipalities Regulations. In respect of credits direct to the Treasury or Bank the receipts should be made out on receipt of advice of credit from the Treasury or Bank as the case may be

I have the honour to be
Sir
Your most obedient servant

Comptroller

G R S App F VI—G 2]

SUBJECT

S O

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Section nil

File No 195–35

Serial No 2

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 17 7 1936

Signed by M B M

to print

Read— Letter no 426/L A D dy 20-2-36 from the Comptroller forwarding sanction to applying rule 325, M A M - part II by the insertion of a note as indicated below, so as to make it incumbent on the officers concerned to issue proper Order thereon — No receipts in all cases of amounts remitted by the parties direct to the Government Treasury or to the Bangalore Bank

[Please copy portion marked in pencil]

Order—No L569 79 dy 17/7/36

The Comptroller's proposals are approved Sanctioned

12/7/36 Secy to Govt

May this be—

(i) printed? yes

(ii) treated as a standing order? yes

(iii) published in the Gazette English Part? No

(iv) translated? Stamped receipts for amounts remitted in excess of Rs 20/- in each case and to

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part? No

The President agrees with the Comptroller, Accountant General and Secretary

" Dep Secy

15/7

Secy

15/7/36

List of Enclosure

Copied by

Examined by

WD 03602—GPB—22 500—12 7 3

S. O

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O No L 569 79—Ml 195 35 2 dated 17th July 1936

Stamped Receipts

Directs the insertion of a note to Rule 325, Municipal Account Manual Part II so as to make it incumbent on the Municipalities concerned to issue —— for amounts received in excess of R 20 and to issue proper receipts in all cases of amounts remitted by the parties direct to a Government Treasury or to the Mysore Bank

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READ—

Letter No 406—L A D dated 20th Feb uary 1936 from the Comptroller to Government soliciting sanction to amplify Rule 325 Mysore Account Manual Part II by the insertion of a note as indicated below so as to make it incumbent on the Municipalities concerned to issue stamped receipts for amounts received in excess of Rs 20 in each case and to issue proper receipts in all cases of amounts remitted by the parties direct to a Government Treasury or to the Mysore Bank —

Receipts stamped wherever necessary should be issued in the prescribed form by every Municipality for all amounts received inclusive of amounts credited to Municipal Fund by parties direct to Government Treasury or to a Bank as required under Sections 103 99 and 73 of the City Town and Minor Municipalities Regulations In respect of credit direct to the Treasury or Bank the receipts should be made out on receipt of advice of credit from the Treasury or Bank as the case may be

ORDER No L 569 79—ML 195 35 2 DATED BANGALORE, THE 17TH JULY 1936

The Comptroller s proposal is sanctioned

M VENKATANARANAPPA
Secretary to Government
Development Department

To—The President Mysore City Municipality
The Municipal Commissioner Bangalore City through the President
The Comptroller to Government through the Financial Department
The Deputy Commissioners of Districts

Exd — C K

WD 135—GPL—467—28 7 36

[illegible]

[illegible]

Letter No.426/L.A. dated 20th February 1960 from the Controller to Government, soliciting sanction to [illegible] by rule 3 B, [illegible] Account Manual Part II, by the insertion of a note as indicated below, so as to make it incumbent on the Municipalities concerned to issue stamped receipts for amounts received in excess of Rs 20/- in each case and to issue proper receipts in all cases of amounts remitted by the parties direct to Government Treasury or to be drawn on Treasury or to Bank.

"Receipts stamped wherever necessary should be -- issued in the prescribed form by every Municipality for all amounts received, inclusive of amounts credited to Municipal Fund by parties direct to Government Treasury, or to a Bank, as required under sections 108, 89 & 74 of the City, Town and Minor Municipalities Regulations. In respect of credits direct to the Treasury or Bank the receipts should be made out on receipt of advice of credit from the Treasury or Bank as the case may be."

[illegible] L569-79 Fnl 195-35-2

Dated, Bangalore the 17th July 1960

The Controller's proposal is sanctioned.

[signature]

for Secretary to Government,
Revenue Department

To All [illegible]
Municipalities [illegible]
Controller to Government [illegible]
Municipality [illegible]

1)